

inserted in the act, and the same thing occurred in 1936 and 1937. Since the sales tax levy was raised from two per cent to eight per cent, those who received exemptions were put in a preferred position against those trades and industries which did not receive exemptions. The farmers of Canada do not mind paying sales tax on their harness, but the sales tax was taken off harness. They certainly would not object to gopher poison carrying sales tax. The building trades would not object to paying sales tax. In the old days it was said that it was taken off building materials, so that it would not cost so much to build the platforms on which parliamentarians could make their speeches, and there would be more platforms built in Canada because building materials were exempted from sales tax. Remove the sales tax exemptions; let us get another ten or twenty million dollars from that source, and I do not believe the people will object.

In his opening remarks the minister said there would be some who would say the government had not done what it ought to have done and had done what it ought not to have done; that there would be criticism of detail and that we would probably differ with the government as to the proper way of doing things. Well, I never remember a budget coming into this house that did not contain paragraph after paragraph about agriculture and the farmer. The farmer is the forgotten man in this budget. Read it through; look it over, and you will see that what I say is correct. The farmer does not appear anywhere. During fifty years fifty budgets have said that the farmer was the back-bone of the nation. This time he does not appear in the preliminary remarks at all. The hon. member for Queens-Lunenburg (Mr. Kinley) gives the answer. I do not say it, but the hon. member for Queens-Lunenburg says the answer is that this is a taxation budget. Therefore, if the farmer is not mentioned in the preliminary economic survey, we will not need to mention him when it comes to the question of raising the money to pay the cost of carrying on this country this year. But the farmer wants to know what the government is doing for agriculture. He will listen with a great deal of interest to the discussion that will go on after I take my seat. He wants to participate in this national defence tax. He would like an opportunity, I am sure, to contribute his bit in a direct way. Why separate him from the rest of the community?

Mr. GARDINER: Do you think he will not get an opportunity?

Mr. HARRIS (Danforth): He will get it, the Minister of Agriculture (Mr. Gardiner) says, and this answers the question from

[Mr. J. H. Harris.]

another point of view. I suppose that with the estimates, supplementary estimates and further supplementary estimates, in accordance with the speech of the Prime Minister (Mr. Mackenzie King) the other day, we shall witness this session one budget brought down by the Minister of Finance and a supplementary budget brought down by the Minister of Agriculture, so we shall have two chances to discuss the same problem. I hope, when the Minister of Agriculture does bring down his suggestions with regard to finding money with which to prosecute our war effort, they will not be middle-of-the-road suggestions.

Mr. GARDINER: I will deal with that in due course.

Mr. HARRIS (Danforth): The additional taxes on tobacco, which will bring in approximately \$15,500,000, will reach some farmers and a great many wageearners. But I should like to have seen consideration given, as was the case in England, to a tax on liquor. Of course there is a very heavy tax on it now, and it may be a question whether that tax has not retarded or reduced consumption, but such a tax would have had at least a psychological effect on our people. It would have appeared fairer. The average working man enjoys his tobacco and perhaps a bottle of beer on Sunday. That is about as far as he gets. With him liquor is a luxury, and he is the man whom we have to keep in the right frame of mind at this time. He may see some liquor at a wedding or a christening, but he rarely touches it at other times. In England Sir John Simon imposed a tax of a shilling a quart. We consume ten million quarts a year in Canada, I am ashamed to say, and a tax of 50 cents on the present consumption would have increased our revenue by another \$5,000,000, which would tend to bridge the deficit we are approaching.

The reports of the tariff board which were laid on the table rather balance one another. Just what revenue might be obtained is a little doubtful. But I am opposed to the lowering of the bracket in which tea appears, so that tea at 22½ cents a pound now has to pay the 7½ cent tax rather than the 5 cent tax which it paid previously. Tea is an empire product in connection with which, so far as I know, there was no reference to the tariff board. However, since the government have seen fit to increase the tax on tea, I ask the minister why he did not put into effect the recommendation contained in the tariff board report on application No. 99, which was tabled in this chamber on April 13, 1939. I shall read that recommendation in a moment or two, but a tax of only half the United States tax would bring into the treasury of Canada at least \$5,000,000 without in any way